



The Gazette of Meghalaya

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 323

Shillong, Thursday, August 23, 2018

1st Bhadra, 1940 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 6th August, 2018.

No.ERTS(T) 65/2017/Pt. I/132. - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Meghalaya, Excise, Registration, Taxation & Stamps Department, notified *vide* No.ERTS(T)65/2017/8, dated 29th June, 2017, published in the Gazette of Meghalaya Extraordinary Part-IIA No. 95 dated 5th July, 2017 and last amended *vide* No.ERTS (T) 65/2017/Pt I/119, dated 29th June, 2018, published in the Gazette of Meghalaya Extraordinary Part-IIA No. 271, dated 29th June, 2018, namely:-

In the said notification, for the figures, letters and words "30th day of September, 2018", the figures, letters and words "30th day of September, 2019" shall be substituted.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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NOTIFICATION

The 6th August, 2018.

No.ERTS(T) 65/2017/Pt. I/133. - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby specifies the persons who did not file the complete **FORM GST REG-26** of the Meghalaya Goods and Services Tax Rules, 2017 but received only a Provisional Identification Number (PID) (hereinafter referred to as "such taxpayers") till the 31st December, 2017 may now apply for Goods and Services Tax Identification Number (GSTIN).

2. The special procedure to be followed for registration of such taxpayers is as detailed below:-
- (i) The details as per the Table below should be furnished by such taxpayers to the jurisdictional nodal officer of the State Government on or before the 31st August, 2018.

Table

1	Provisional ID	
2	Registration Number under the earlier law (Taxpayer Identification Number (TIN)/Central Excise/Service Tax Registration number)	
3	Date on which token was shared for the first time	
4	Whether activated part A of the aforesaid FORM GST REG-26	Yes/No
5	Contact details of the taxpayer	
5a	Email Id	
5b	Mobile	
6	Reason for not migrating in the system	
7	Jurisdiction of Officer who is sending the request	

- (ii) On receipt of an e-mail from the Goods and Services Tax Network (GSTN), such taxpayers should apply for registration by logging onto <https://www.gst.gov.in> in the "Services" tab and filling up the application in **FORM GST REG-01** of the Meghalaya Goods and Services Tax Rules, 2017.
 - (iii) After due approval of the application by the proper officer, such taxpayers will receive an email from GSTN mentioning the Application Reference Number (ARN), a new GSTIN and a new access token.
 - (iv) Upon receipt, such taxpayers are required to furnish the following details to GSTN by e-mail, on or before the 30th September, 2018, to migration@gstn.org.in:-
 - (a) New GSTIN;
 - (b) Access Token for new GSTIN;
 - (c) ARN of new application;
 - (d) Old GSTIN (PID).
 - (v) Upon receipt of the above information from such taxpayers, GSTN shall complete the process of mapping the new GSTIN to the old GSTIN and inform such taxpayers.
 - (vi) Such taxpayers are required to log onto the common portal www.gstn.gov.in using the old GSTIN as "First Time Login" for generation of the Registration Certificate.
3. Such taxpayers shall be deemed to have been registered with effect from the 1st July, 2017.

H. MARWEIN,

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GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 10th August, 2018.

No.ERTS(T)65/2017/Pt/303. - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** of the Meghalaya Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2018	31 st October, 2018
2	October - December, 2018	31 st January, 2019
3	January - March, 2019	30 th April, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2018 to March, 2019 shall be subsequently notified in the Official Gazette.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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NOTIFICATION

The 10th August, 2018.

No.ERTS(T) 65/2017/Pt/304. - In exercise of the powers conferred by section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as the said Act) read with sub-rule (5) of rule 61 of the Meghalaya Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from July, 2018 to March, 2019 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B.- Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

H. MARWEIN,
Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-I

GOVERNMENT OF MEGHALAYA

PROGRAMME IMPLEMENTATION AND EVALUATION DEPARTMENT

NOTIFICATION

The 20th August, 2018.

No.PIA.26/2018/Pt.I/3. - The Governor of Meghalaya is pleased to notify the allocation of districts to the Cabinet Ministers for undertaking the 2nd Round of Systematic Review of the various flagship, programmes, a list of which is indicated below at para 2.

Sl. No.	Cabinet Ministers	District allocated	Name of Liaison Officers
1.	Shri Prestone Tynsong, Deputy Chief Minister	West Khasi Hills District, Nongstoin.	Shri D. S. Kharpan, Assistant Director.
2.	Shri James P. K. Sangma, Minister	East Garo Hills District, Williamnagar.	Shri S. Sungoh, Research Officer.
3.	Shri A. L. Hek, Minister	South Garo Hills District, Baghmara.	Shri B. R. Marak, Assistant Research Officer.
4.	Shri.Sniawbhalang Dhar Minister	West Garo Hills District, Tura.	Shri N. R. Kharchandy, Research Officer.
5.	Shri Comingone Ymbon, Minister	Ri-Bhoi District, Nongpoh.	Shri E. B. Lyngdoh, Deputy Director.
6.	Shri.Metbah Lyngdoh Minister	East Jaintia Hills District, Khliehriat.	Shri N. R. Kharchandy, Research Officer.
7.	Shri Lahkmen Rymbui, Minister	East Khasi Hills District, Shillong.	Smti. C. Tariang, Joint Director.
8.	Shri Kyrmen Shylla, Minister	South West Khasi Hills District, Mawkyrwat.	Shri D. S. Kharpan, Assistant Director.
9.	Shri.Banteidor Lyngdoh, Minister.	West Jaintia Hills District, Jowai.	Shri S. Sungoh, Research Officer.
10.	Shri Hamlet Dohling, Minister	North Garo Hills District, Resubelpara.	Shri W. Kharrngi, Assistant Director.
11.	Shri Samling Malngiang, Minister	South West Garo Hills District Ampati.	Shri E. B. Lyngdoh, Deputy Director.

- (2) The Flagship Programmes to be reviewed are : (1) MGNREGS, (2) PMAY, (3) NSAP, (4) SSA, (5) MDM, (6) ICDS, (7) NHM, (8) NRDP (9) TSC/SBM, (10) PMGSY, (11) AIBP/PMKSY and (12) RKVY.
- (3) The Ministers will undertake a quarterly review of the above mentioned flagship programmes. The Liaison Officers of the Directorate of the Programme Implementation & Evaluation will coordinate with the Deputy Commissioners of the assigned districts and fix dates, in consultation with the Ministers.
- (4) This issues with the approval of the Chief Minister.

K. N. KUMAR,

Additional Chief Secretary to the Govt. of Meghalaya,
Programme Implementation & Evaluation Department.